Serial No.

: 10/790,931

pplicants

: Takemori TAKAYAMA et al.

Filed

: March 1, 2004

For

: ROLLING ELEMENT AND METHOD

OF PRODUCING THE SAME

Art Unit

: 1793

Examiner

: Deborah YEE

Docket No. : 04005/HG

Customer No.: 01933

Confirm. No.: 3234

NOTICE OF APPEAL

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Express Mail Mailing Label No.: EM 161 444 028 US Date of Deposit: May 14, 2008 I hereby certify that this paper is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 with sufficient postage on the date indicated above and is

addressed to: MAIL STOP AF

Commissioner for Patents.

P.O. Box 1450

Alexandria, VA 22313-1450

In the event that this Paper is late filed, and the necessary petition for extension of time is not filed concurrently herewith, please consider this as a Petition for the requisite extension of time, and to the extent not tendered by Form PTO-2038 attached hereto, authorization to charge the extension fee, or any other fee required in connection with this Paper to Account No. 06-1378.

MAIL STOP AF

SIR:

Applicants hereby appeal from the decision dated November 14, 2007, of the Examiner finally rejecting Claims 1 to 3, 15, 17 to 20 and 22.

The term for filing the NOTICE OF APPEAL is extended three months by a PETITION FOR EXTENSION OF TIME filed concomitantly herewith to expire on May 14, 2008. A Form PTO-2038 in the amount of \$510.00 is enclosed herewith in payment of the Appeal fee.

Frishauf, Holtz, Goodman & Chick, P.C.

220 Fifth Avenue, 16th Fl. New York, NY 10001-7708 Tel. Nos. (212) 319-4900

(212) 319-4551/Ext. 219

Fax No.: (212) 319-5101

E-Mail Address: BARTH@FHGC-LAW.COM

RSB/ddf

Enc.: Form PTO-2038

Respectfully submitted,

Richard S. Barth

Reg. No. 28,180

00000005 10790931 3/16/2008 CCHAU1